





Employer shares of CPP and EI, EHT and WSIB premiums, will be charged to the employee's department who provided the taxable benefit.

Taxable benefits are reported on an employee's T4 tax slip in Box 14, Employment Income and a secondary box depending on the taxable benefit received.

---

Review the Worksheet Example to assist with the taxable benefit worksheet completion

Review the payroll Calendar & Cutoff schedule

- Financial Services>Resources>Payroll Services

Complete the Taxable Benefit worksheet

- The worksheet should be reviewed by the department's Signing Officer (See Policy on Approval and Execution of Contracts and Invoices under Employment Contracts" on the University Secretariat and Legal Counsel website)

Protect the worksheet with a password

Send the password protected worksheet to 1) [Payroll.services@queensu.ca](mailto:Payroll.services@queensu.ca) and 2) cc the Signing Officer

- Add " Taxable Benefit Worksheet" in the Subject

Send the password in a separate email to 1) [Payroll.services@queensu.ca](mailto:Payroll.services@queensu.ca)